

**FISCAL YEAR 2003
CLOSEOUT PLAN OF OPERATIONS**

The following cutoff dates and POCs for the UFC are provided to assist with your FY 03 closeout plan.

1. **Accounts Payable:** By 26 September 2003 the UFC will disburse all payments with due dates of 1 through 10 October 2003 where an invoice has been received and a receiving report has been entered in CEFMS. Commercial invoices, imprest fund reimbursements and Bank of America payments to be disbursed by 26 September 2003 must be received by the UFC NLT 19 September 2003. The UFC accounts payable POC is Lucius Othman, (901) 874-8556, Fax (901) 874-8565.
2. **Government Purchase Cards:** All government purchase card payments must be certified in CEFMS by the Districts before COB 25 September 2003. The UFC government purchase card POC is Pamela Kildow, (901) 874-8724, Fax (901) 874-8591.
3. **Travel:** Travel advances and TDY travel settlement vouchers that are approved by a travel approving official by 19 September 2003, will be disbursed as FY 03 business. Travel advances or TDY travel settlement vouchers that are approved after 19 September 2003 will be processed as FY 04 business. The UFC travel POC is Brenda Mixon, (901) 874-8642, Fax (901) 874-8570.
4. **Travel Deobligations:** On those sites for which UFC processes TDY and invitational travel deobligations, we will begin deobligating travel orders that have been financially completed for over 30 days on a daily basis starting 1 September 2003. All other activities should deobligate their travel orders that have been financially completed for over 30 days. Each activity should review completed travel orders that are less than 30 days old and deobligate as appropriate. The UFC POC for travel deobligations is Florence Roman, (901) 874-8446, Fax (901) 874-8573.
5. **Disbursements:** The last day for scheduled disbursements is 26 September 2003. We estimate that the first UFC disbursements for FY 04 will be made no later than 3 October 2003. Any disbursements that require immediate UFC collection (example: payroll transactions and IPAC workarounds) must be disbursed by 18 September 2003. Any Corps checks disbursed after 18 September 2003 for immediate collection will be processed as FY04 business. Requests for the return of funds from advance accounts and local cost share accounts as well as Miscellaneous Disbursement (SF1164) requests must be submitted to the UFC by 19 September 2003. Any SF1164 or return advance requests received after that date will be processed as FY 04 business. All disbursing trace errors must be cleared by 25 September 2003. The UFC disbursement POC is Lee Autry, (901) 874-8547, Fax (901) 874-8574.
6. **Collections:** The last day scheduled for processing collection vouchers, wire transfers and remittance express transaction is 19 September 2003. Any collection vouchers, wire transfers and remittance express transactions received after 19 September 2003 will be processed as FY 04 business. The UFC collection POC is Anne M. Schmitt-Shoemaker, (901) 874-8648, Fax (901) 874-8572.
7. **Distributions:** Sale of expenses captured in a facility account must be distributed to the "ultimate charge" account by 23 September 2003. The UFC distribution POC is Mary George, (901) 874-8641, Fax (901) 874-8562.

8. **Credit Cards:** As part of the FY 03 year-end closeout, credit card terminals that are **not National Recreation Reservation System (NRRS)** terminals should be closed on 25 September 2003. After reopening, terminals must remain open and not closed again until 1 October 2003. **This is only for those credit card terminals that are not NRRS.** Any credit card sales that occur from 26-30 September 2003 will be received and processed by Bank America to U.S. Treasury as a 1 October 2003 sale and deposit. This will allow sufficient time to verify the non-NRRS credit card sales to the deposit at U.S. Treasury and record the collection/deposit in CEFMS for FY 03 business prior to closing the database for FY 03. Please ensure all appropriate officials are aware of this requirement. The UFC POC for credit cards is Melva (Lou Ann) Kelley, (901) 874-8595, Fax (901) 874-8574.
9. **Direct Deposits:** The last day scheduled to process direct deposits for FY03 is 19 September 2003. Hold all direct deposits after 19 September 2003 until 1 October 2003. There should be no SF-215 dated between 20 September 2003 and 30 September 2003. Fax a copy of the SF-215s along with backup for those direct deposits that occur from 17-19 September 2003 to the UFC at (901-874-8572). The faxed copies will allow time to verify and process all direct deposits for FY03 in CEFMS prior to closing the database for year-end. Please ensure all appropriate officials are aware of these requirements. The UFC POC for the direct deposit closeout procedure is Anne M. Schmitt-Shoemaker, (901) 874-8648, Fax (901) 874-8572.
10. **Customer Order Billing:** We will generate customer order billings, to include credit receivables, on all databases on 2 September 2003 (August bills) and again on 29 September 2003 (September bills). Ensure that all bills citing closing appropriations are processed NLT 19 September 2003. You may call the POC when the cost is in and they can produce bills on the specific accounts. The UFC POC for customer order billing is Sheila Falkner, (901) 874-8462, Fax (901) 874-8569.
11. **Government Order Payments:** By 26 September 2003, we will disburse all government order bills received by the UFC NLT 19 September 2003. The UFC POC for government order payments is Sheila Falkner, (901) 874-8462, Fax (901) 874-8569.
12. **Passbacks & Cost Transfers:** We will certify passback and cost transfer transactions twice weekly during September. The last day that passback transactions and/or cost transfers will be certified for FY 03 business will be 26 September 2003. All passbacks that cite closing appropriations **must** be processed early in September. The UFC POC for passback and cost transfer certification is Nancy Nemnich, (901) 874-8432, Fax (901) 874-8574.
13. **Payroll Transactions:** Post the SF-1166 for actual payroll transactions through pay period ending 6 September 2003. PR&Cs should be entered into CEFMS for awards submitted to DFAS-Denver. Awards disbursed by DFAS-Denver must be recorded in CEFMS by 30 September 2003. This will assist in clearing out of balance conditions on the Revolving Fund cash reconciliation. **Do not post any estimated SFs-1166.** The UFC POC for Revolving Fund cash reconciliation is Mary George, (901) 874-8641, Fax (901) 874-8562.
14. **S&A Transfers:** By 12 September 2003, transfer S&A for August 2003. Transfer S&A for September 2003 by 29 September 2003. Absolutely no S&A transfers should be processed after 29 September 2003. The UFC POC for S&A Transfers is Linda Jeffreys, (901) 874-8665, Fax (901) 874-8563.
15. **Plant Increment and Depreciation Transfers:** Transfer plant increment and depreciation by 24 September 2003. Ensure that there is someone available at the activity with PBAS authority to process the FAD on 25 or 26 September 2003. The UFC POC for plant increment and depreciation transfers is Mary George, (901) 874-8641, Fax (901) 874-8562.

16. **Transfers In & Out:** Ensure that all intra-Corps transfers-out have had all transfers-in recorded within CEFMS by 19 September 2003. This will assist in the CFO elimination process. The UFC POC for transfers-in & out for Revolving Fund is Sharon Cave, (901) 874-8583, Fax (901) 874-8623. The UFC POC for Civil Works funds is Susan Davis, (901) 874-8439, Fax (901) 874-8623.

17. **Insurance Casualty Loss Transfer:** Transfer insurance casualty loss by 26 September 2003. Fax a CEFMS print screen of this transfer to Mary George at (901) 874-8562 and to Judy Weese, HQ02 at (703) 428-6284. Abnormal balances in SGL 2920.10 may indicate that this transfer is necessary. The UFC POC for the insurance casualty loss transfer is Mary George, (901) 874-8641, Fax (901) 874-8562.

18. **Accruals:** Accrual accounting attempts to record the financial effects of transactions and events in the period that they actually occur, rather than in the period when cash is paid or received by the entity. Therefore, only valid accruals should be entered after all payment cut off dates are passed. The UFC payment schedule is established to ensure that vendors receive timely payment. Early accruals slow the payment process and restrict our ability to provide timely payments. Unsupported accruals erroneously overstate both cost of operations and liabilities reported on the CFO financial statements. Appropriate documentation is necessary to enter an accrual in CEFMS. Reasonable documentation is generally considered documentation that would allow another reasonably knowledgeable individual to come to the same logical conclusions. Individuals authorized to record accruals are responsible for retaining documentation sufficient to support each accrual, which will be subject to audit.

19. **Intra-Governmental Payments and Collections (IPAC):** The last day to process payments or collections for transactions that affect our Trading Partners through the Goals II IPAC system is 22 September 2003. Any transactions received after the 22nd will be held and processed in October. The UFC POC for IPAC transactions is Anne M. Schmitt-Shoemaker, (901) 874-8648, Fax (901) 874-8572.